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December 10, 2003

ATTORNEY DOCKET NO. 02887.0261  
CUSTOMER NO. 22,852



**Mail Stop Patent Application**

**Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450**

New U.S. Patent Application  
Title: SEMICONDUCTOR DEVICE AND METHOD OF  
MANUFACTURING THE SAME  
Inventor's Name and Residence:

Tomohiro SAITO  
Tokyo, Japan

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. Application- 30 pages, including 5 independent claims and 14 claims total.
2. Drawings- 24 sheets of formal drawings containing 56 figures. (Figures 1A-25B).
3. The filing fee is calculated as follows:

Basic Application Filing Fee					\$770	\$ \$770.00
	Number of Claims		Basic	Extra Claims		
Total Claims	14	-	20		x \$18	
Independent Claims	5	-	3	2	x \$86	172.00
<input type="checkbox"/> Presentation of Multiple Dep. Claim(s)					+\$290	
Subtotal						\$ 942.00
Reduction by 1/2 if small entity						-
TOTAL APPLICATION FILING FEE						\$ 942.00

6. A check for \$942.00 is enclosed. The fee includes:

\$770.00 filing fee; and  
\$172.00 additional claims fee

This application is being filed under the provisions of 37 C.F.R. § 1.53(f).  
Applicant awaits notification from the Patent and Trademark Office of the time set for filing the Declaration.

Applicant claims the right to priority based on Japanese Application No. 2002-358248, filed December 10, 2002.

Please address all correspondence with respect to this application to:

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Please accord this application an application number and filing date.

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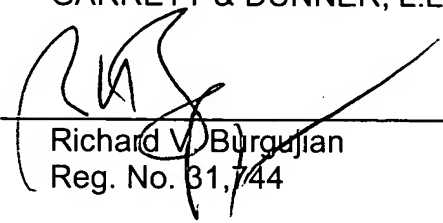
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The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or §1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,  
GARRETT & DUNNER, L.L.P.

By:



Richard V. Burgujian  
Reg. No. 31,744

RVB/FPD/gah  
Enclosures